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An Abſtract of the Act made in the Eighth Year of Her Majeſty's Reign, Entituled, An Act for laying certain Duties upon Candles, and certain Rates upon Monies to be given with Clerks and Apprentices, towards raiſing Her Majeſty's Supply for the Year 1710.

BY this Act a Duty is charged of four Pence per Pound on all Candles made of Wax, or any Mixture therewith, and a Half-penny per Pound on all other Candles imported or made in Great Britain during five Years, commencing the firſt of May 1710, to be paid by the Importers or Makers; and all Candles imported that ſhall be landed without Warrant or Payment of the Duties are to be forfeited.

The Duties upon Candles imported are to be levied and managed by the reſpective Commiſſioners and Officers of the Cuſtoms in England and Scotland, and the Duties on Candles made in Great Britain by the reſpective Commiſſioners and Officers of the Exciſe, and to be paid into the Exchequer in England.

All Makers of Candles are, before the ſaid firſt of May, to give Notice in Writing at the next Exciſe-Office of the Places where they make or keep their Candles, or melt or keep their Wax, Tallow, or other Materials to be made into Candles, and of their Utenſils for that purpoſe; and from thenceforth no Maker of Candles is to erect, change, or alter his Place of making or keeping Candles, or his Materials to make into Candles, or his Utenſils for that purpoſe, without giving the like Notice in Writing, under Penalty of 50 l.

All Makers of Candles within the Weekly Bills of Mortality are once in every Month, and thoſe in the other Parts of Great Britain once in every ſix Weeks, to make true Entries at the next Exciſe-Office of all Candles made by them. The Entries to contain the Weight, Number, and Size of the Candles, and what Quantities made in each Courſe in the ſeveral Weeks, under Penalty of 20 l. which Entries are to be verified by an Oath; or if a Quaker, by Affirmation of the Maker, or his chief Workman, or Servant; to be adminiſtred by an Officer for that purpoſe, in the weekly Bills of Mortality, and by the Collectors and Superviſors of the reſpective Diſtricts in all other Parts.

And the ſaid Duties within the Bills of Mortality are within one Month, and in all other Parts within ſix Weeks after Entry, to be paid off under Penalty of double Duty, and not to ſell any Candles until paid off, under Penalty of double the value of the Candles.

The Officers are to have Entry by Day, and in the Night, in the Preſence of a Conſtable, to take an Account by Weight, Tale, or otherwiſe, of the Candles made, and to make Return thereof in Writing, which ſhall be a Charge on the Maker, and the Officers are to leave Copies of ſuch Returns with the Makers, if demanded, under Penalty of 40 s.

The Officers for the ſaid Duties are to take an Oath for the faithful Execution of their Truſts, to be adminiſtred by the Commiſſioners of Exciſe, or Juſtices of the Peace, who are to give Certificate thereof.

The Makers of Candles are to keep juſt Scales and Weights at their Places of making, and permit and aſſiſt the Officers to make uſe thereof for aſcertaining the Duties, under Penalty of 10 l.

The Officers may take an Account, by gauging, weighing, or otherwiſe, of all Wax, Tallow, or other Materials for making of Candles, and make a Charge upon miſſing thereof, or any part thereof, and not receiving Satisfaction what is become of it, not exceeding 108 Pounds of Candles for 112 Pounds of Materials miſſing, and ſo proportionably.

Any Maker of Candles that obſtructs an Officer in the Execution of the Powers given by this Act forfeits 20 l.

No Maker of Candles, under Penalty of 20 l. ſhall remove, carry, or ſend away any Candles of which the Officer has not firſt taken an Account, without giving twenty four hours Notice to the Officer within the weekly Bills, and two Days Notice in all other Parts, of his Intention ſo to do.

All Candles not ſurveyed to be kept ſeparate from thoſe that are, for twenty four hours within the Bills of Mortality, and two Days in all other Parts, under Penalty of 5 l.

A Maker of Candles, for Candles or Materials concealed, forfeits 20 l. and the Candles or Materials concealed, and all concealed Utenſils are to be forfeited.

No Perſons are to uſe any Lamps in their Dwelling-Houſes wherein any Oyl or Fat ſhall be burnt, other than Oil made of Fiſh within Great Britain, on Penalty of 40 s.

No Candles ſhall be put to Sale but in Shops or Warehouſes uſed for that purpoſe, or in publick Fairs or Markets, under Penalty of 5 l.

Candles, Materials, and Utenſils are made liable to Debts and Duties in Arrear.

Perſons that make Candles for their own private Uſe only may compound for 12 d. per Head per Annum, and not be ſurveyed, but muſt not ſell or increaſe their Families without notice, and paying for the Perſons added.

All Candles in the Poſſeſſion of Perſons that ſell or deal in Candles, or any in Truſt for them, on the firſt of May, are ſubjected to the ſame Duties, and are to be entred at the next Exciſe-Office, on pain of forfeiting 50 l. and of the Candles not entred; and on Payment of the Duty for ſuch Stock within ſix Days after the firſt of May, Allowance ſhall be made after the Rate of 10 per Cent. and if not paid within ſix Days, Security muſt be given to pay in ſix Months after the firſt of May; and ſuch as neglect to pay or ſecure, forfeit double Duty.

Thoſe that conceal or convey away Stock, forfeit 20 l. and the Candles ſo concealed, &c. And thoſe that do not diſcover Stock in their Hands, forfeit 5 s. for every Pound Weight.

The Laws of Exciſe to be in Force for levying theſe Duties, unleſs where other Proviſion is made by this Act.

The Duties of Candles exported, are to be repaid. The Fines and Penalties are to be recovered as by the Laws of Exciſe, and go one Moiety to the Queen, and the other to the Informer.

Candles cracked or ſpoiled are to be defaced by the Officer, and the Duty thereof allowed.

Perſons that ſell Candles by Contracts already made may add the Duty to the Price contracted for.

SmallRuſh Lights once dipped or drawn through Greaſe, or Kitchin Stuff, and not through Tallow melted or refined, made by Perſons to be uſed only in their own Houſes, not liable to Duty, ſo as none be ſold, delivered out, or made for Sale.

That 6 d. per Pound for a Sum of 50 l. or under, and 12 d. per Pound for what exceeds that Sum, be paid to Her Majeſty for all Monies which (during five Years after the firſt of May, 1710.) ſhall be given or agreed for with any Clerk or Apprentice put out for five Years to learn any Employment; payable by the Maſter.

Theſe Duties to be managed by the Commiſſioners of Her Majeſty's Stamp Duties, and paid to the Receiver-General of that Revenue, who is to keep a diſtinct Account, and pay them weekly into the Exchequer. The full Sum given or contracted for to be inſerted in words at length, in ſome Indenture or Writing which ſhall contain the Covenants concerning the Service, and bear Date the Day of Signing, &c. or in Default, the Maſter to forfeit double what he receives or agrees for, one Moiety to Her Majeſty, the other with full Coſts to any Perſon ſuing for the ſame at any time before the end of one Year after the Expiration of the Apprentice's Time.

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